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Kuwaiti Audit Bureau Role in Auditing Government Agencies from Employees' Perspectives: an Exploratory Study

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Abstract

This exploratory study investigates the auditing role of the Kuwaiti Audit Bureau (KAB) of government agencies from employees' perspectives, regarding rationalization of public spending, detecting deviations and violations, and taking timely corrective measures to stop any wrongdoing. The study was based on a questionnaire which was administered in the fall 2014 to a random sample of (500) employees of the KAB and audited government agencies. The study shows that employees evaluate highly the effectiveness of its role, and recommends how this role can be enhanced.

Key Words: *Public Administration, Public Budgeting, Bureau of Auditing, Managing Public Finance, Financial Auditing, effectiveness.*

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Introduction

Auditing and control are cornerstones of good management of public resources and of prime importance in providing oversight, insights, and foresight as they address whether government agencies are doing what they are supposed to do, and serve to detect and deter public corruption, assist decision-makers in providing an independent assessment of government programs, policies, operations, and results, and identify and detects violations or problems. Auditing is broadly defined as a process designed to provide reasonable assurance regarding effectiveness and efficiency of operations, reliability of reporting and compliance with applicable laws and regulations. According to European Commission, public internal financial management combines two concepts: financial management and control systems and internal auditing *(Alain-Gerard Cohen, 2007, Internal Auditor, August, p.103).* Financial control plays an essential role in making sure that laws and regulations are respected, proper use of public resources allocated in the budget is the norm, prevention of waste of resources, and detecting any possible wrong doings and taking corrective actions in time. Auditing objectives include reliability and integrity of information, compliance with the applicable legal framework, safeguarding of assets, efficient and legal collection of state resources, economical, efficient and effective use of public resources. *(Klingenstierna 2009, p. 2).* Auditing and financial control include strategic and traditional/technical objectives. The first includes saving public resources, enhancing efficiency and effectiveness, suggesting better ways to achieve objectives of plans and policies, and verify good implementation of budget law. The second includes ensuring implementation of rules and regulations governing public finance and ensuring proper use of appropriations and collecting public revenue as specified, efficient and effective public

expenditures, providing and following up professional impartial professional reports about financial conditions and work of the audited agencies, and motivating employees to improve performance and compliance with laws and regulations. *(Al-Fadli, 2007)*. Article 151 of Kuwaiti constitution established a state body to be supervised by the Parliament to assist in collection of public revenues and public expenditures within budget limitations. According to this constitutional provision, Act No. 30 of 1964 created KAB as an independent body of financial control which reports to the Parliament. KAB in Kuwait audits all ministries and government agencies, municipalities and other local entities, bodies, institutions and public enterprises, state or municipal, companies and institutions in which government ownership is not less than 50%, companies and institutions that guarantee the state a minimum profit, licensed companies for managing public utilities, companies which authorized to exploit natural resources. *(Audit Bureau Law. 30 of 1964)*. KAB pre audits all tenders and agreements worth a hundred thousand Kuwaiti dinars or more, and post audits all government agencies' decisions. Many auditing standards issued by the American Accountants Association combine general criteria relating to qualifications and personal characteristics which relate to professional reporting standards. *(Thomas William Emerson, 1989: 52). (GAO, 1994: 124; Al-Sati, 2003).*

Literature Review and Hypothesis Development

Many research studies relating to the research problem have been conducted. Some of the most relevant studies which focus on different public sector auditing are mentioned below.

Public Sector Accounting Reforms

Harun, Van Peursem, and Eggleton (2015) studied Indonesian public sector accounting reforms and provided an understanding of the role that accounting reform can play in nurturing, or failing to nurture, a more dialogic form of accounting in a local Indonesian municipality. The study shows that Indonesia has achieved significant intended

economic and political reforms for fostering democracy, strengthening accountability, and creating transparency and demonstrates the limitations of legislation and regulation in countering patterns, and that centralizing forces remain to serve vested interests due to traditions of central control.

Public Sector Accounting Problems

Yang, Xiao, and Pendlebury (2008) examined problems and reforms efforts in government auditing in China and evaluated current government auditing system and proposed to move it from the executive branch to the legislature. The proposed system aimed to smooth the reform as the responsibility for auditing the use and control of fiscal budgets by the central and regional governments would be under the control of the legislature, while other audit functions would remain under the control of the government as a politically acceptable compromise. The researchers argued that this reform would strengthen audit independence where it is most needed but also enable the government to maintain strong economic control.

Abu Haddaf, 2006 aimed to identify strengths and weaknesses of practices of the Office of Financial Supervision and Administrative agencies of the Palestinian Authority in Gaza, and submitted recommendations to improve performance levels.

Country Studies

Hossain (2015) examined accountability and levels in three unions in local government bodies in Bangladesh. The study findings show that local institutions are very weak in providing public basic services and in promoting good governance because of many obstacles such as lacking revenues, a low level of human capital, the absence of participative decision-making in the budgeting process, lack accountability and transparency, and weak monitoring mechanism. The study recommends many measures to deal with these problems.

Al- Farah1, Abbadi, and AL Shaar (2015) traced the historical development of accounting the auditing profession in Jordan and examined social, economic, and political factors which have affected

this profession. The findings indicate that Jordan is committed to financial reporting and international auditing standards.

Goddard, et. al. (2015) provided summaries of various research projects examining accounting practices in the public sector in Tanzania where gaming and corruption were evident in central government, associated more with the civic public in the central as well as in local government, while accountability and moral responsibility appeared to be stronger in NGOs.

Chang, (2015) analyzed a dataset of audit proposals to investigate auditors' impression management strategies and audit procurement quality in the public sector. Text based analytic methods were employed to examine the content of audit proposals, which were submitted for government audit engagements in fifteen states. Moreover, he examined the association between auditor selection and perceived audit service qualities in audit proposals. Study findings indicate that government clients tend to select an auditor who emphasizes competence, is a predecessor auditor, and, is less expensive and provide insights into governmental audit procurement practices and the determinants of auditor selection decisions in the public sector.

Khasawneh, 2010 identified procedures of Audit Bureau in Jordan after adopting e-Government, regarding actions and proposed steps to government controls, which include planning procedures for the regulatory process, design a model for implementation of state control, process and procedures for determining areas of government control, and procedures for implementing state control in the field of electronic systems. The study found that the Bureau does not have adequate control procedures in these areas.

Al Mazrouei, 2009 examined the impact of KAB reports on improving performance of government ministries and departments in the State of Kuwait to determine effectiveness of internal control systems in improving their performance and cooperation with auditors, and its impact on improving their performance, and the impact of activation of KAB reports and recommendations. Study

results show low commitment of some ministries and government departments to developing and maintaining internal control systems, and poor cooperation with auditing employees with regard to providing them with required documents and data.

Hammad, 2003 evaluated financial control in the public sector. The study results found low efficiency of accounting system in the institutions of the Palestinian National Authority, lack of senior management in institutions, absence of job descriptions, and centralization of authority, lack of objectivity and transparency in the selection of accountants, and weak disciplinary sanctions against violators of the law.

Al-Saaidah and Al-Kharabsheh, 2003 analyzed the impact of administrative development program adopted by KAB in Jordan on its performance. The study found a positive impact of the administrative development program, which reinforces the importance of this trend and encourages its application in other government agencies.

Nida, 2002 discussed the development of the accounting system in Egypt in line with the program budgeting and performance system. Study results showed that the cash based government accounting system is not effective in measuring total real costs, unable to provide information necessary to evaluate performance of governmental units, and take appropriate decisions to improve performance in the future. The study concluded that accountants in government are competent, qualified and experienced and are capable to apply accrual basis as an alternative to cash basis, and may need training to cope with problems that may be encountered in this regard.

Al- Mulla, 2001 discussed the auditing role of KAB in Kuwait and its outcome in previous years, and identified strengths and weaknesses in its performance, including controlling the most significant irregularities found in the annual reports.

Al-Rashed, 1999 highlighted the role of Audit Bureau in Kuwait as a watchdog to protect public resources, compared with audit systems in the developed world and seek views of stakeholders on its functions.

The study found that the Bureau's performance is at a moderate level which requires more attention to improve its performance.

The surveyed literature indicates that it is important that auditing bureaus must enjoy main characteristics in order to be able to perform their functions efficiently and effectively before, during, and after implementation of the budget. These characteristics include:

- **Appropriate degree of autonomy**. This can be greatly enhanced by how a chief audit executive is appointed and terminated, and he should be free to staff KAB without interference or undue political influence from public officials.
- **A formal mandate. This can be** done by having audit activity's powers and duties established by the statutory legislation, which would address procedures and requirements of reporting, and the obligation of the audited entity to collaborate with auditors.
- **Full access**. This means that auditing should be conducted with complete and unrestricted access to employees, property, and records as appropriate for the performance of audit activities.
- **Competent and professional staff.** Effective auditing needs a professional staff that has the necessary qualifications and competence to conduct the full range of audits required by its mandate.
- **Professional audit standards.** The aim is to promote systematic auditing based on evidence.

Research Problem and Its Importance

The present study aims at examining how Kuwaiti government employees evaluate the effectiveness of KAB in achieving in auditing management of public funds with regard to auditing procedures, qualifications of auditing employees, human resources management, administrative autonomy, control methods, and to recommend ways of how to enhance this role in improving managing public resources. Effectiveness in this sense refers to degree to which objectives are achieved, and the extent to which targeted problems are solved. This is very important goal as KAB, as all government organizations aim at

maximizing public interest. An effective role of auditing and control entails prerequisites which the present study examines. The study is very important because the effective control of KAB can result in saving public resources which is very important in Kuwait because government spending is a cornerstone of all economic and social development programs, as it constitutes more than (75%) of the GDP, which makes financial control over collection and disbursement of public funds extremely important. *(Al-Mulla, 2001)*. This goal is of special importance in view of the huge budgets in the State of Kuwait, which reached (21240) million Kuwaiti Dinar in 2012/2013 fiscal year, in addition to (37500) million Kuwaiti Dinar allocated in Development Plan 2009/2010-2013/2014, which raises annual budgets to approximate (120000) million U.S. dollars. *(Kuwait Ministry of Finance, the Minister of Finance on Economic and Financial Conditions Monetary and the Draft Budget for Fiscal Year 2012/2013: 109, Kuwait. the Higher Council for Planning. The Development Plan 2009/2010-2013/2014).*These huge budgets indicate how much money can be saved if irregularities are disciplined and if waste of public resources in various forms of corruption and malpractices are detected in time. Effective control and audit measures of KAB can make a difference in this regard.

Research Questions and Hypotheses

The research questions of the study are as follows:

- How do government employees evaluate the auditing role of KAB?
- How do government employees evaluate the administrative autonomy of KAB?
- How do government employees evaluate KAB auditing measures?
- Are there significant differences between demographic factors and evaluation of KAB role?
- What can be recommended to enhance the auditing role of KAB?

With regard to the hypotheses: the study aims at testing the following hypotheses:

H1. Auditing procedures followed by KAB are not effective for achieving its intended objectives.

H2. KAB employees do not have necessary competencies needed to achieve auditing objectives.

H3. KAB employees do not enjoy necessary administrative autonomy to achieve intended objectives of auditing.

H4.KAB auditing practices lack objectivity and professionalism.

H5. KAB management of human resources does not enhance its role in achieving its objectives.

H6. Pre and post auditing methods of KAB are not sufficient to achieve its objectives.

H7. The overall impact of KAB auditing efforts is not effective in achieving intended objectives.

H8. There are no differences in government employees' evaluations of the effective role of KAB, attributed to demographic characteristics (agency, experience, job, education, specialization).

Research Methodology

The present researcher adopted a descriptive analytical approach in conducting this study. Secondary data and primary data collection were engaged. Secondary data was collected based on the findings of prior studies, papers, articles, books, field studies, academic theses, laws and regulations in order to define concepts which relate to the study variables, and to develop hypotheses. Primary data collection was carried out using a self-designed questionnaire which was developed by the researcher to examine important aspects of auditing in the State of Kuwait, identify auditing and controlling measures and their strengths and weaknesses, and ways to bridge gaps in these areas. The face validity of the questionnaire was ensured through a pilot study by presenting the questionnaire to (10) specialized faculty members, the format of the questionnaire was modified according to their comments and suggestions. A pilot study of (30) employees has

been conducted at the outset to ensure clarity of questionnaire's questions. Cronbach Alpha coefficient was calculated to verify authenticity of the questionnaire, internal consistency and the affiliation of the paragraphs for each dimension of the study which was (.95) which indicates a high degree of reliability and internal consistency. *(Sekran, 2003).* Answers to each item in the questionnaire range from 1-5 points on Likert five-point scale. The items of the questionnaire were measured with 5-points Likert scale. Calculated weights of respondents 'answers on a five points Likert's scale were interpreted as follows: Less than 3 points means low level evaluation, 3-3.5 points means good level evaluation, 3.51-3.99 points means very good level evaluation, 4 points or more means excellent level evaluation. Descriptive statistics methods such as mean, standard deviation, variance, percentage calculation, and inferential statistics (T-test) have been applied to analyze the data, and SPSS software (version 22) was used for statistical calculation.The questionnaire was administered in Fall 2014 on a random sample of government employees from KAB and audited government agencies.

Population and Sample

The study population includes employees of KAB and government agencies in Kuwait which are subjected to auditing. The study sample was a random sample which consists of (500) employees from KAB and other audited government agencies. The returned completed questionnaires processed and analyzed were (436) questionnaires which accounts for (87%) response rate. With regard to distribution of the sample, Table (1) shows that KAB employees constitute (20.6%), employees of other audited government agencies (79.4%). Regarding years of experience (32.1%) have less than 5 years, (24.3%) from 6-10 years, (18.3%) 21 years and over, and (16.5%), 11-15 years, and (8.7%), 16-20 years. With respect to job title, accountants constitute (41.7%); auditors (17.9%), other (17%), section heads (11%); monitors (8.3%), directors (3.7%). Regarding qualifications, holders of B.Scs. degrees constitute (75.7%), secondary

education or less (13.8%), master degree (8.7%), and Ph.Ds. (1.8%). With regard to specialization, accounting was the majority (67.9%), other degrees (12%), law (10.6%), and management (9.6%).

Table (1)

Profile of the Study Sample

Variable	Frequency	Percentage
1. Agency		
Audit Bureau Employees	090	20.6
Other Government Agencies' Employees	346	79.4
2. Years of Experience		
1-5	140	32.1
6-10	106	24.3
11-15	072	16.3
16-20	038	08.7
21 and above	080	18.3
3. Job Title		
Auditor	018	17.9
Accountant	182	41.7
Section Head	048	11.0
Monitor	038	08.7
Director	016	03.7
Other	074	17.0
4. Education Level		
B.Sc.	330	75.7
Master degree	038	08.7
Ph. D	008	01.8
Secondary education or less	060	13.8
5. Specialization		
Accounting	296	67.9
Management	042	09.6
Law	046	10.6
Other	052	12.0
Total	**436**	**100**

Data Analyses:

This part of the study presents findings and discusses implications. It was based on the questionnaire which was designed for collecting data which consists of three main parts. Part one consists of demographic data. The second part consists of (22) items cover independent variable dimensions which are: auditing procedures, performance of auditing employees, administrative autonomy, objectivity and professionalism in auditing practices, selection methods and training of auditing employees, and auditing methods. The third part discusses the dependent variable which is effectiveness in achieving auditing objectives.

Study Hypotheses

H1. Auditing procedures followed by KAB are not effective for achieving its intended objectives.

Study results as shown in Table (2) show that mean scores of auditing procedures used by KAB employees range from (3.91 - 4.17) on Likert's five points scale. This evaluation demonstrate that respondents evaluate objectives of the auditing as excellent (4.17), followed by specified auditing steps (4.10), and regular visits of auditing employees to audited agencies (4.05), and auditing procedures of audited agencies (3.91). In short, responses indicate that auditing procedures of KAB suit it intended objectives which does not support the hypothesis.

Table (2)

Means and standard deviations of Evaluations of Auditing Procedures

Items	Mean	Standard Deviations
1. Audit Bureau employees have clear cut objectives	4.17	.759
2. Audit Bureau employees specify auditing steps	4.10	.780
3. Auditing employees visit audited agencies on regular basis	4.05	.959
4. Auditing procedures do not obstruct work of audited agencies.	3.91	.866

H2. KAB employees do not have necessary competencies needed to achieve auditing objectives.

Study results as shown in Table (3) indicate that mean scores of respondents' evaluations for competency of auditing employees range from (3.85- 4.10) points on Likert's five points scale. They were (4.10) for abiding by laws, (3.91) for cooperative and responsible relations between them and their counterparts in the audited agencies, (3.87) for knowledge in auditing and controlling procedures and methods, (3.85) for experience and ability to carry out their duties. This result means that respondents evaluate auditing employees experience and competence as very good which invalidate the hypothesis.

Table (3)

Means and Standard deviations of Evaluations of Competent Performance of Auditing Employees

Items	Mean	Standard Deviations
5. Kuwait Audit Bureau Employees of have good experience and ability to carry out their duties	3.85	.85232
6. Kuwait Audit Bureau Employees are knowledgeable in auditing and controlling procedures and methods	3.87	.85138
7. Relations between Kuwait Audit Bureau employees and their counterparts in the audited agencies are cooperative and responsible	3.91	.88238
8.Auditing employees abide by laws and regulations govern their tasks	4.10	.76046

H3. KAB employees do not enjoy necessary administrative autonomy to achieve intended objectives of auditing.

Study results as shown in Table (4), show that that mean scores of respondents' evaluations of administrative autonomy enjoyed by KAB

employees range from (3.86-4.00) points on Likert's five points scale. The means were (4.0) with regard to necessary administrative and financial autonomy, (3.96) to objectivity and professionalism in performing their duties, (3.86) to auditing employees' dependence on information in performing their functions.These results do not support the hypothesis.

Table 4

Means and standard deviations of Evaluations of necessary administrative autonomy to achieve auditing objectives.

Items	Mean	Standard Deviations
9. Employees of KAB have necessary administrative and financial autonomy to perform their functions	4.00	.90460
10. Employees of KAB are objective and professional in performing their duties	3.96	.96078
11. Employees of KAB perform their duties depending on sound information and methodology	3.86	1.01454

H4. KAB auditing practices lack objectivity and professionalism.

Study results as shown in Table (5) that the mean scores for respondents' evaluation of objectivity and professionalism of auditing employees and their adoption of international auditing standards range from (3.67-3.85) points on Likert's five points scale. The means were (3.71) for employees' knowledge of international auditing standards, (3.67) for auditing procedures application of international standards and (3.85) for auditing employees' compliance with international auditing standards on Likert five point's scale. These results do not support the hypothesis.

Table (5)

Means and standard deviations of evaluation of objectivity and Professionalism and applying international standards in auditing methods

Items	Mean	Standard Deviations
12. Employees of KAB understand international auditing standards	3.71	.81592
13. Auditing procedures followed by KAB are up to international standards	3.67	.83011
14. Employees of KAB comply with international auditing standards	3.85	.79247

H5. KAB management of human resources does not enhance its role in achieving its objectives.

Study results as shown in Table (6) show that the mean scores of respondents' evaluation of selection and training methods of auditing employees range form (3.55-3.82) points on Likert's five points scale. Specifically the means were (3.55) for selection methods on merit basis, (3.82) for training and development of employees, (3.69) for adoption of technological methods in their work, and (3.77) for using computer software in their work. These results do not support the hypothesis.

Table (6)

Means and standard deviations of evaluations of selection methods and training of staff, and adopted auditing methods.

Items	Mean	Standard Deviations
15. Selection of employees in KAB are based on merit	3.55	1.08031
16. Employees of KAB are given good training and development opportunities	3.82	.85602
17. Employees of KAB are using technological methods in their work	3.69	.90976
18. Employees of KAB use computer software in their work	3.77	.95409

H6. Pre and post auditing methods of KAB are not sufficient to achieve its objectives.

Study results as Table (7) shows that the mean scores of respondents' evaluation of pre and post auditing methods range from (3.89-3.85) points on Likert's five points scale. The means were (3. 85) for pre auditing role in achieving the intended objectives, (3.80) for auditing the ongoing activities effectiveness in detecting and correcting deviations in time, (3.88) for post auditing effectiveness in making sure that recommendations of auditing reports are implemented, (3.83) for audited agencies KAB employees access to their activities which enable them in achieving its objectives (3.83). These results do not support the hypothesis.

Table (7)

Means and Standard Deviations of Evaluations of Effectiveness of Adopted Auditing Methods

Items	Mean	Standard Deviations
19. Pre auditing role of KAB achieves its intended role	3.85	.85043
20. Auditing the ongoing activities are effective in detecting and correcting deviations in time	3.80	.89576
21. Post auditing are effective in making sure that recommendations of KAB are implemented	3.88	.87193
22. Audited agencies allow employees of KAB access to their activities which helps in achieving its objectives	3.83	.94457

H7. The overall impact of KAB auditing efforts is not effective in achieving intended objectives.

Study results show that the mean scores of respondents evaluation of the effectiveness of the auditing role of intended objectives of KAB as shown in Table (8) range from (3.86-4.10) points on Likert's five

points scale . The means were (4.10) for better utilization of public resources, (4.07) for preventing financial violations in audited agencies, (4.06) making sure that laws and regulations are respected, (3.99) making sure that laws and regulations are properly applied, (3.97) contributing to developing work, (3.97) enhancing efficiency in managing public funds and minimizes waste, (3.96) preventing abuse of authority and detecting deviations, enhancing transparency, integrity, and confidence in government administration, (3.95) encouraging audited agencies to apply recommendations in auditing reports, (3.88) helping audited agencies to define clear and implementable objectives, (3.86) improving performance of audited agencies' employees. These results reflect very good evaluation which does not give support the hypothesis. These results are different from Al-Rashed's study findings that auditing role of the Bureau role is medium level, while the findings of the present study show that this role have improved and reached a very good level. These results demonstrate the effectiveness of KAB's role and ability to achieve its intended goals.

Table (8)

Means and standard deviations of Overall Impact of Auditing efforts of the Audit Bureau in Achieving Auditing Objectives

Items	Mean	Standard Deviations
23. Audit Bureau auditing role helps in better utilization of public resources	4.10	.7982
24. Audit Bureau auditing efficiency in managing public funds and minimizes waste	3.97	.85725
25. Audit Bureau auditing prevent abuse of authority and detects deviations	3.96	.85440
26. Audit Bureau auditing make sure that laws and regulations are respected	4.06	.84988
27. Audit Bureau auditing enhances transparency, integrity, and confidence in government administration	3.96	.81021
28. Audit Bureau auditing make sure that laws and regulations are properly applied	3.99	.81362
29. Audit Bureau auditing encourages audited agencies to apply recommendations in auditing reports	3.95	.84861
30. Audit Bureau auditing contributes to developing work Methods in the audited agencies	3.97	.78443
31. Audit Bureau auditing helps audited agencies to define clear and implementable objectives	3.88	.77714
32. Audit Bureau auditing helps improve performance of audited agencies' employees	3.86	.89922
33. Audit Bureau auditing prevents financial violations in audited agencies	4.07	.84056

Testing Study Hypotheses:

In order to test the hypotheses, correlation coefficients were calculated between different aspects of independent variable (auditing aspects), and the dependent variable (achieving KAB objectives). The results as shown in Table (9) indicate strong positive correlations (.486, .644'.508, .605, .766) at (.01) statistically significant levels which indicate that KAB is achieving its objectives. This result does not support the hypothesis.

Table (9)

Pearson's Correlations between Evaluations of Auditing Dimensions of KAB and Achieving Auditing Objectives

Auditing Dimensions		Effectiveness of Auditing in Achieving Intended Objectives
1.Auditing Procedures	**Pearson Correlation**	**.486****
	Sig. (2-tailed)	.000
	N	436
2.Competency of Auditing Employees	**Pearson Correlation**	**.644****
	Sig. (2-tailed)	.000
	N	436
3.Administrative Autonomy	**Pearson Correlation**	**.508****
	Sig. (2-tailed)	.000
	N	436
4. Objectivity and Professionalism	**Pearson Correlation**	**.515****
	Sig. (2-tailed)	.000
	N	436
5. Training and Developing Employees	**Pearson Correlation**	**.605****
	Sig. (2-tailed)	.000
	N	436
6. Auditing Methods	**Pearson Correlation**	**.766****
	Sig. (2-tailed)	.000
	N	436

****. Correlation is significant at the 0.01 level (2-tailed).**

***. Correlation is significant at the 0.05 level (2-tailed).**

H8. There are no differences in government employees' evaluations of the effective role of KAB, attributed to demographic characteristics (agency, experience, job, education, specialization).

In order to test the hypothesis, One Way ANOVA analysis was conducted. Study results as shown in Table (10) that respondents evaluation of the controlling role of KAB do not vary according to type of agency, job title , or years of experience. Respondents evaluate this role the similarly regardless of government agency they work for, or job title, or years of experience. But study findings show that respondents' evaluation varies at (0.01) statistically significant level according to their educational qualifications and specialization. These results can be understood as people who have more education, and those with specialization in management and accounting may be more critical and have more expectations than those with less educational qualifications. Likewise employees who are specialized in law and other specialization are concerned more with compliance with legislations and applying rules rather than with better performance and cost benefit analysis. These results do not total support to the hypothesis

Table No. (10)
ANOVA between Evaluation of KAB Effectiveness & Demographic Variables

		Sum of Squares	Freedom Degrees	Mean of Squares	F	Significance
Government Agency	Between Groups	.960	3	.320	.748	.524
	Within Groups	184.870	432	.428		
	Total	185.830	435			
Years of Experience	Between Groups	2.866	4	.716	1.688	.152
	Within Groups	182.964	431	.425		
	Total	185.830	435			
Job title	Between Groups	4.013	5	.803	1.898	.093
	Within Groups	181.818	430	.423		
	Total	185.830	435			
Education	Between Groups	5.512	4	1.378	3.294	.011**
	Within Groups	180.318	431	.418		
	Total	185.830	435			
Specialization	Between Groups	10.437	4	2.609	6.412	.000**
	Within Groups	175.393	431	.407		
	Total	185.830	435			

**Significant at the 0.01 level

*. Significant at the 0.05 level (2-tailed).

To further investigate differences among respondents' evaluation attributed to education and specialization, as revealed by ANOVA, Post Hoc Tests were

applied**.** Table (11) shows that more educated employees' evaluations were higher than employees of lower education at a (.02) statistically significant level. This result emphasizes the importance of high educational qualifications and their positive impact on their auditing performance which requires encouraging employees to gain more skills through various forms of education and sponsoring those who are motivated to pursue their higher education.

Table 11

MEANACHCONOBJECTIVES * EDUQUALIF

MEANACHCONOBJECTIVES

EDUQUALIF	Mean	N	Std. Deviation
B.Sc.	3.9493	330	.66070
Master	4.1962	38	.47943
Ph.D.	4.3864	8	.52053
Secondary Edu. or less	3.9561	58	.67929
5.00	5.0000	2	.00000
Total	3.9846	436	.65360

(I) EDUQUALIF	(J) EDUQUALIF	Mean Difference (I-J)	Std. Error	Sig.
B.Sc.	Master	-.24686-*	.11080	.026
	Ph.D.	-.43705-	.23144	.060
	Secondary Edu. or less	-.00680-	.09209	.941
	5.00	-1.05069-*	.45875	.022
Master	B.Sc.	.24686*	.11080	.026
	Ph.D.	-.19019-	.25161	.450
	Secondary Edu. or less	.24006	.13499	.076
	5.00	-.80383-	.46925	.087
Ph.D.	B.Sc.	.43705	.23144	.060
	Master	.19019	.25161	.450
	Secondary Edu. or less	.43025	.24395	.078
	5.00	-.61364-	.51135	.231

Secondary Edu. or less	B.Sc.	.00680	.09209	.941
	Master	-.24006-	.13499	.076
	Ph.D.	-.43025-	.24395	.078
	5.00	-1.04389-*	.46519	.025
5.00	B.Sc.	1.05069*	.45875	.022
	Master	.80383	.46925	.087
	Ph.D.	.61364	.51135	.231
	Secondary Edu. or less	1.04389*	.46519	.025

Regarding differences in evaluations attributed to specialization, the results, as shown in Likewise Table (12) indicate that employees specialized in accounting came in the first order, followed by those from law, business, and other fields of specialization. This result emphasizes the importance of providing employees with training opportunities to enhance their capabilities and bridge the gaps.

Table 12

MEANACHCONOBJECTIVES * SPECIALIZATION

MEANACHCONOBJECTIVES

SPECIALIZATION	Mean	N	Std. Deviation
Accounting	4.0485	296	.58005
Business	3.6061	42	.79524
Law	4.0316	46	.78956
Other	3.8400	50	.67246
5.00	5.0000	2	.00000
Total	3.9846	436	.65360

(I) SPECIALIZATION	(J) SPECIALIZATION	Mean Difference (I-J)	Std. Error	Sig.
Accounting	Business	.44247*	.10519	.000
	Law	.01691	.10110	.867
	Other	.20853*	.09754	.033
	5.00	-.95147-*	.45260	.036

Business	Accounting	-.44247-*	.10519	.000
	Law	-.42556-*	.13615	.002
	Other	-.23394-	.13352	.080
	5.00	-1.39394-*	.46169	.003
Law	Accounting	-.01691-	.10110	.867
	Business	.42556*	.13615	.002
	Other	.19162	.13033	.142
	5.00	-.96838-*	.46078	.036
Other	Accounting	-.20853-*	.09754	.033
	Business	.23394	.13352	.080
	Law	-.19162-	.13033	.142
	5.00	-1.16000-*	.46001	.012
5.00	Accounting	.95147*	.45260	.036
	Business	1.39394*	.46169	.003
	Law	.96838*	.46078	.036
	Other	1.16000*	.46001	.012

Discussion

Results of the study as shown in Table (13) indicate respondents 'evaluations of various aspects of auditing aspects exercised by KAB. The general mean score of evaluation is (3.96) on Likert's five points scale, which reflects very good evaluation. The means were (4.06) for auditing procedures, (3.94) for administrative autonomy (3.93) for competency of auditing employees, (3.84) for auditing methods, (3.74) for objectivity and professionalism, and (3.71) for selection and training employees. These results reflect satisfaction of KAB role at a very good level. This conclusion was substantiated by a mean score (3.98), of the dependent variable which is the average mean of responses to questions regarding effectiveness of KAB in achieving its intended objectives.

Table (13)

Means and Standard Deviations of Dependent and Independent Variables

Items	Mean	Standard Deviations
Independent Variables		
Auditing Procedures	4.06	.6578
Competency of Auditing employees	3.93	.6565
Administrative Autonomy	3.94	.7821
Objectivity and Professionalism	3.74	.7104
Selection and Training Employees	3.71	.7789
Auditing Methods	3.84	.7016
Dependent Variable		
Audit Bureau Effectiveness in Achieving its intended Objectives	**3.98**	**.6536**

These findings are different from the findings of Al-Khasawneh's study regarding auditing procedures and methods in Jordan Audit Bureau which concluded that the methods were not effective in achieving intended goals.

However, after examining the various dimensions of auditing dimensions many conclusions can be drawn.

With regard to auditing procedures, the least evaluation as shown in Table (2) relate to coordination between auditing employees and the audited agencies. This result is consistent with the findings of Al Mazrui's study which disclosed poor cooperation of some audited ministries and government departments with auditing employees in providing them needed documents and data.(Al Mazrui: 138). Henceforth, it is important to develop better mechanisms for better coordination between both parties through designing and implementing training programs to address such aspects by identifying bottlenecks, in addition to behavioral training programs that focus on developing positive behavioral skills among staff.

With respect to competency of auditing employees, the overall mean for evaluating this dimension as study findings show is at very good level. However, the lowest evaluation in this dimension relates to expertise, knowledge, and capacity of auditing employees which confirms the previous conclusion which emphasizes the need for designing specialized training programs to develop expertise, skills, and knowledge in needed areas as a result of identifying training needs.

Regarding administrative autonomy for auditing employees, it was evaluated by respondents as very good (3.94). But the lowest evaluation in this dimension relates to more authority needed in collecting data for auditing which necessitate more concern with this aspect.

As far as objectivity and professionalism is concerned the overall mean of respondents' evaluation for this dimension was (3.74). But the highest evaluation was for following international auditing standards (3.85). this result is similar to Al-Mazrouie' study findings that Bureau auditors abide by international auditing standards (3.15) points on Likert's five-points scale and it is improving more since then (Al mazrouei: 128). The least evaluation in this dimension relates to operational definition of auditing procedures which translate international auditing standards (3.67). This result indicates paying more attention to this aspect through special training.

With regard to selection, training, and retaining qualified employees, respondents evaluate this dimension as very good (3.71). The least evaluation (3.55) relates to competitive policy of recruiting employees. This emphasizes the need to focus more on following the merit system in recruitment, to enhance KAB capacity to attract qualified applicants which can improve its effectiveness in achieving its objectives. The present study findings in this regard are in tune with Al-Rashed's study findings which stressed importance of providing qualified cadres for KAB (Al-Rashed: 96)

With regard to evaluation of auditing methods, they were evaluated by respondents as very good (3.84). The least evaluation relates to on-site

auditing (3.80). This refers to problems encountered by auditing employees in their onsite visits to audited government agencies. This requires giving more importance in providing behavioral training in these areas.

Managerial Implications

In view of study findings, the present researcher recommends that more attention should be given to applying merit system in recruiting and selecting employees on competitive basis, to ensure selecting best competencies, and providing competitive incentives to retain them, and keep turnover rates at minimum levels. Moreover, adopting training policies and methods to ensure enhancing employees' performance through gaining more knowledge, skills, and inculcate values to ensure increasing efficiency and effectiveness, which can help KAB to achieve its objectives. Likewise, it is of prime importance that the KAB enhances its capacity by attracts specialized talents in specific areas of financial control, and technological methods in auditing, to make their expertise available to KAB employees, and in adopting computer technology as a basis for developing skills. It is also very important to build more integration of internal and external auditing, and providing audited agencies with qualified employees as qualified counterparts of KAB Auditors enhances the national role of KAB in saving public resources. It should be noted to have legislations which govern the changing role of KAB changing from accounting to performance auditing be reviewed and authorize KAB judicial police powers in exercise of its functions, and remove any duplication or conflict to ensure proper functioning and greater efficiency and effectiveness of KAB.

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The Success and Failure Factors of Internet Technology Startups and their Product Development

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Abstract

This research explores some of the startups- failure causes by internet technology which mostly related to their product; either not offering the right product that clients want or not solving their problem.
"Startups in general do face the risk of failure at the early stages of their formulation, where studies show that one of the top reasons, is they make products no one wants" (Griffith. 2015).
This research will discuss Internet Technology Startups failure and success factors, and trying to answer the following questions: for technology startups is it a must to have out of the box business idea, and predefined business model for achieving success? Or rather it is a matter of product development and execution process? What are the success and failure factors?
The research review of internet technologies products success and failure cases, besides a product development strategy.

Keywords: Startups, Internet technology , Success, Failure, Product Development, Strategy Making Process, Innovation, Technology, Technological Innovation,

Literature Review

Harold Siow Song Teng, Gurpreet Singh Bhatia, Sajid Anwar,(2011) ,examine the potential success and failure of small- and medium-sized enterprises (SMEs). Establishe benchmarks that could be helpful to decision makers for improving future business-related policy formulation and research. SMEs regard the top four most important factors contributing to their business S/F as: employment, training,

and the retainment of high-quality staff members; prevalence of good products, services,

Kathryn Watson, Sandra Hogarth-Scott, Nicholas Wilson,(1998), investigate the characteristics of a cohort of 166 small businesses which were set up during a period of recession by founders, all of whom had experienced a period of unemployment prior to start-up. These new ventures were appraised and supported by their local Training & Enterprise Council (TEC) prior to start-up and in their formative months. They analyses the appropriateness and success of support services in the light of an empirical investigation of the factors which appear to impact on survival/failure and growth prospects of surveyed businesses.

Claudia E. Halabí , Robert N. Lussier,(2014) ,aim to develop an ordered probit model to explain and predict small business relative performance in Chile, South America.

The model variables are: internet, starting with adequate working capital, managing good financial and accounting records, planning, owner formal education, professional advice, having partners, parents owning a business, and marketing efforts.

The model does in fact predict relative performance, so the model can be used to improve the probability of success. Thus, an entrepreneur can use the model to gain a better understanding of which resources are needed to increase the probability of success, and those who advise entrepreneurs can help them use the model. Investors and creditors can use the model to better assess a firm's potential for success.

Boysana Mbonyane, Watson Ladzani,(2011), examine factors that hinder the growth of small businesses in South African townships, to create awareness of these factors and to develop guidelines for small business owners to promote successful business .The study was limited to the micro-, very small and small sectors of small businesses. Medium-sized businesses were not included in the sample.

O. Maldifassi José , Chacón Caorsi Javier ,(2014), identify the factors that could help differentiate between successful and unsuccessful small- and medium-sized exporter firms.

The results of this research can be useful for intending small and medium exporter firms in Chile, as well as for firms in other developing countries. The results are based on a rather small sample of exporting firms in Chile; therefore, the generalizability of the results cannot be assured Originality/value – A detailed model of the exporting process of small and medium firm (SMF) was developed that is a contribution of the theoretical framework related to SMFs' exports. The findings could be used by government agencies to offer better guidance to SMF intending to become exporters

Maarit Kinnunen , Antti Haahti, (2015) ,discuss factors anchored in visitors' experiences possibly determinant of the success or failure of cultural festivals.

The factors that might cause failures were commercialised and low-quality programme, the low quality of services, commercialism demonstrated by elevated ticket and service pricing, VIP services confronting egalitarianism, crowd control and queueing and anti-social behaviour. Practical implications – Three areas of particular interest were: how to nurture identity construction and personal well-being, how to enhance egalitarianism within the festival community, and how to promote the desired code of conduct without applying unnecessary rules and restrictions.

Rebecca Angeles, Ravi Nath,(2007), seek to pursue the understanding of current business-to-business e-procurement practices by describing the success factors and challenges to its implementation in the corporate setting. Factor analysis resulted in three e-procurement success factors (SF):supplier and contract management; end-user behavior and e-procurement business processes; and information and e-procurement infrastructure. Three challenge-to-implementation factors (CIF) also emerged: lack of system integration and standardization issues.

Amarjit Gill, Nahum Biger,(2012), seek to extend the findings of Okpara and Wynn and Robson and Obeng related to "barriers to small business growth" by using Canadian data.

The study utilized survey research (a non-experimental field study design). Small business owners from Western Canada were surveyed to gather information. Subjects were asked about their beliefs and

feelings regarding barriers to growth of their small businesses. To test the hypotheses, $p < 0.05$ significance level was used to accept or reject a null hypothesis. The results show that sales level of small firms ("past success") has positive impact on small business growth in Canada.

Kimball E. Bullington, John V. Mullane,(2001),explore characteristics of the ideal entrepreneurial supply chain from the viewpoint of contract manufacturers interested in doing business with startups. Emphasis is placed on a customer selection process and on nurturing the high-risk startup customers. By choosing to do business with startups, but providing nurturing processes, the contract manufacturer simultaneously reduces the risks of missed opportunities and failed startup ventures.

Purpose of the research

The research will provide an overview of internet technology startups, their success and failure factors, new product development and strategy making discussion. This research acts an introductory for further research.

Problem of the research

The idea of setting out this research emerges to find answers for some important questions for technology startups such as:

1. is it a must to have out of the box business idea, and predefined business model for achieving success?
2. Or rather it is a matter of product development and execution process?
3. What are the success and failure factors?

The importance of the research

The subject of this research was selected for its theoretical and practical importance in the field of internet technology in general and startups in particular.

From the practical point of view, this research attempts to draw the attention of the success and failure cases review of internet technology The research also contributes a bit in the structure for further research.

Methodology

Research implemented through online desk research methodology and findings made of it. Literature review is conducted on internet technology startups, besides success and failure cases review.

What are the Success and Failure Factors for internet Technology Startups?

Several factors may play a role in the success or failure of companies, among most common reasons why companies fail are (Skok.2012):

1. Market Problems
2. Business Model Failure
3. Poor Management Team
4. Running out of Cash
5. Product Problems

Market Problems

One major reason why startups fail, is that they come up with a solution the market doesn't need; they would need to look for a market to fit their product or solution, where there is not a compelling enough value proposition, or compelling event, to cause the buyer to actually commit to purchasing. The market size of people that have pain, and have funds is simply not large enough (Skok.2012).

Most of the time the first product that a startup brings to market won't meet the market need. Startups didn't do the work to do market research and study its concerns and needs, its current challenges; they need to validate their ideas with customers before, and during, development (Marcovici. 2013).

Product Problems

A major reason that companies fail is because they fail to develop a product that meets the market need. This can either be due to simple execution. Or it can be a far more strategic problem, which is a failure to achieve Product/Market fit (Marcovici. 2013).

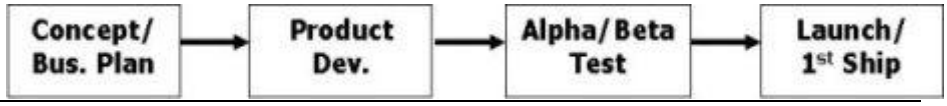
Most of the time the first product that a startup brings to market won't meet the market need. It will take a few revisions to get the product/market fit right. Or the product and the startup itself fail.

"When I started working in Silicon Valley, every company bringing a new product to market used some form of the Product

Development Model. Thirty years later we now realize that its one the causes of early startup failure" (Steveblank.com. 2009)

Figure 1

Product Development Diagram



Note. "Product Development Diagram"

Source: www. steveblank.com

Startups do usually waste too much time and money building the wrong product, "Most startups fail because they waste too much time and money building the wrong product before realizing too late what the right product should have been" as per Harvard Business School entrepreneurial management professor Thomas R. Eisenmann (Nobel. 2011).

Another issue related to product, is that startups don't rely on customer feedback to develop further the product, they instead do concentrate on technical part of it, adding extra unwanted feature instead, "For early-stage startups, feedback is more important than customers. The faster you can resolve customer objections, and improve the product to match market demand, the more likely you are to win over the long run."(Venture Harbour. 2015).

Timing of Entry & Success Factors

Figure 2

Top 5 Success Factors

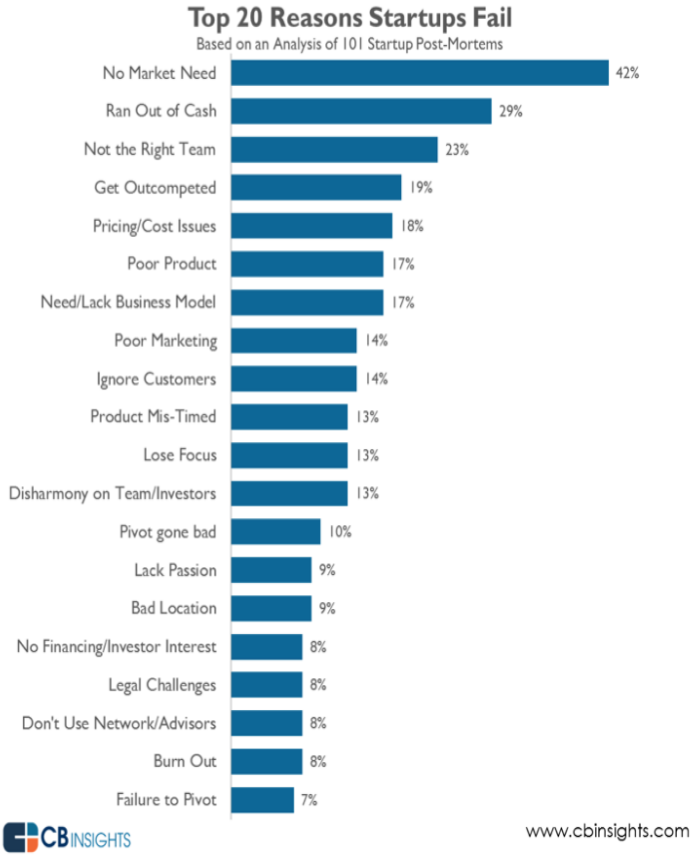
Note. "Top 5 Factors in Success across More Than 200 Companies" Source: www. Ted.com

The market timing is wrong. Some product ideas are introduced to the market ahead of time by a few years. Timing of the product introduction to the market is among the top factors that lead to success or failure of any startup, followed by team and execution, then the idea, business model and funding. "Execution definitely matters a lot. Idea matters a lot. But timing might matter even more" (Gross. 2015).

Startups Failure Factors

Among factors that lead to startup failures include: financials and cash flow, team, pricing, lacking business model, and losing focus, but on the top of the list is the factor of developing a product that the market doesn't need, as per 2014 report on the top 20 reasons startups fail (thenextweb.com. 2014).

Figure 3
Top 20 Reasons Startups Fail



Note. "Top 20 reasons startups fail -report/2014"
Source: www. thenextweb.com

Internet Technology Startups Success & Failure Cases

One of the main factors for startups to succeed is that the product is perfect for the market, while on the other hand it causes failure if not, there are several market cases proof this fact, such as MySpace and Facebook.

Case of Social Media Networks MySpace Vs Facebook

MySpace as site that offers email, a forum, communities, blogging space, photos, music, and video, was at the top of the social networking heap. a social networking website offering an interactive, user-submitted network of friends, personal profiles and groups. Myspace was acquired by News Corporation in July 2005 for $580 million. From 2005 until 2008, Myspace was the largest social networking site in the world, and in June 2006 surpassed Google as the most visited website in the United States. (Wikipedia. 2015).

By 2005 Facebook had just emerged from the confines of college campuses, as MySpace main competitor. By 2009, it was Facebook and not MySpace that had emerged as the preeminent social networking site. MySpace management made attempts to respond redesigns, shifts in focus, new management. In January 2011, the company announced the layoff of 500 employees, over 40 percent of its total workforce. Analysts speculated that the News Corporation might be preparing to sell its once prized possession (Spector.2013).

MySpace failed to adapt to market needs, it concentrated only on financial issues and releasing product features that is not of customer demand, instead of developing a features that users would be interested in, and satisfy their needs. Hartung claims "News Corp tried to guide MySpace, to add planning, and to use "professional management" to determine the business's future. That was fatally flawed when competing with Facebook which was managed in White Space, letting the marketplace decide where the business should go." on the other hand Facebook adapted its product to what market wanted, such as Farmville and other social games, different ways to find potential friends. The founders kept pushing the technology to do anything users wanted. If users have an idea for networking on something, Facebook pushed its tech folks to make it happen (Hartung. 2011).

Product Development Strategy

Product development is the creation of a new or different product that offers innovative new benefits to the end user. This includes both the creation of an entirely new product and

modifications to an existing product. These changes or new introductions may be targeting a newly defined customer requirement or a niche category in the market (Entrepreneurialinsights.com. 2014). Some of the issue startups are suggested to consider:

- Product Positioning: right timing to enter the market, development of enabling technologies before designing the product.
- Research and Development Investment, putting more efforts to develop and design a product that maximizes efficiency, performance
- Consumer and market awareness of the capabilities and functionalities required to satisfy their needs.

Strategy Making Process for Startups

Strategy making of a company requires an assessment of its current position, and defining its strategic direction for the future. Some basic tools used in strategic analysis to assess the firm's current position and help chart its direction for the future are (Schilling.2010):

- What threats and opportunities are most pressing in the firm's environment?
- What are the firm's key strengths and weaknesses?
- Does the firm have any sources of sustainable competitive advantage?
- What are the firm's core competencies, and what kind of value propositions do those core competencies offer to customers? How do managers want those value propositions to evolve?
- What key resources and capabilities does the firm need to develop or acquire to meet its long-term objectives?

Strategy assists companies to enhance current competitive position, as well supports to provide directions for future development, through an appraisal of where the firm currently is. It then articulating an ambitious strategic intent, to define the gap between a company's existing resources and capabilities and those required to achieve its intent.

The ability of the firm to cohesively leverage all its resources around a unified vision can enable it to create a competitive advantage that is very difficult for competitors to imitate.

Strategic management is the process where managers establish an organization's long-term direction, set the specific performance

objectives, develop strategies to achieve these objectives in the light of all the relevant internal and external circumstances, and undertake to execute the selected action plans.

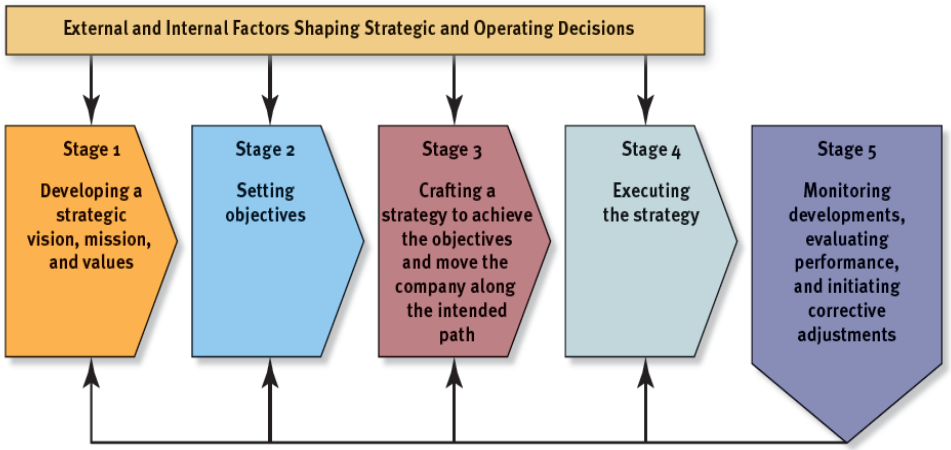
The Components of Strategy are (Universitatea din Craiova. 2007):

- Defining the organization's business
- Developing a strategic mission
- Establishing strategic objectives and performance targets
- Formulating a strategy to achieve the objectives
- Implementing an executing the chosen strategic plan
- Evaluating strategic performance and making corrective adjustments

Strategy Making Process and its Elements

Figure 4

The Strategy-Making, Strategy-Executing Process



Note. "Charting a Company's Direction: Vision and Mission, Objectives"

Source: Ebook Thompson A. Strickland Jr and Gamble E. Gamble (2006). Crafting And Executing Strategy

Figure 4 demonstrates external and internal factors shaping strategy making and strategy executing process, they include (Thompson & others. 2006):

- Developing a strategic vision, mission and values.
- Setting objectives.
- Crafting a strategy to achieve the objectives.
- Executing the strategy

- Monitoring developments and evaluating performance.

Recommendations

It is suggested that for successful internet startup is to develop a product that is adapted to market and consumer needs, and not just looking for innovative out of the box product or solution.

Product development strategy and timing of entry are important factors to consider while launching a new product.

For startups to support their success, they need to develop a strategy making process that would specify strategic vision, mission and values, besides setting objectives and strategy to achieve those objectives.

Conclusion

This research discussed internet technology Sstartups failure and success factors, answered some related questions: For technology startups it is not a must to have out of the box business idea, and predefined business model for achieving success, its rather it is a matter of offering the right product, besides the development and execution process, success and failure factors were discussed.

Several factors play a role in the success or failure of companies, among most common reasons why companies fail are: market problems, business model failure, poor management team, as well cash and product problems.

Startups- specifically internet technology startups- failure causes of are mostly related to their product; either not offering the right product that clients want and not solving their problem,

The case of MySpace and Face was introduced, as a scenario for internet startups and product development issue.

Strategy process making was discussed in this research. This research also provided an overview of process making and its components.

It is recommended that further studies to be conducted on internet technology startups success and failure issues, and come up with a framework that helps startups overcome existing failure issues, as well framework for developing a new products and a strategy making process.

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Quality Management Systems Obstacles in Low-Performing Hospitals, Jordan

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Abstract
Implementing a Quality Management System (QMS) is important in order for hospitals to deliver high-quality services. Hospitals in Jordan vary greatly in terms of the quality of their services, with some providing high-quality services and others providing low-quality services. This study aimed to explore QMS obstacles in low-performing hospitals in Jordan. The study employed a Mixed Method-Sequential Exploratory design. A set of questionnaire (yielding quantitative data) was used to explore the QMS obstacles. The study population was drawn from three public and private hospitals considered low-performing. A total of 324 participants who worked in the three low-performing hospitals, such as doctors, nurses, midwives, pharmacists, dentists, accountants, clerks and allied medical professions completed a set of questionnaire on QMS Obstacles. The study questionnaire called Quality Management System Obstacles Scale (QMSOS) containing 23 items was rated as 5-points Likert Scale. The study found that low-performing hospitals faced six major obstacles: : lack of rewards for hospital staff, inadequate material resources, lack of training programmes, insufficient staff motivation, insufficient budget for QMSs, and inadequate authority delegation. The study also provides recommendations for improving the implementation of QMS in Jordanian hospitals.

Keywords: Obstacles, Quality Management System (QMS), Low-Performing Hospitals

Introduction

Hospitals have many Quality Management System (QMS) obstacles. These obstacles could be related to leadership and management. Some obstacles related to this factor include insufficient staff motivation, inappropriate procedures, lack of patient focus, and lack of teamwork encouragement (Desai, 2010; Gibson & Schroeder, 2003). Another factor is material resources, including issues such as inadequate material resources, an insufficient budget for quality, lack of cost–benefit analysis, and improper data utilisation (Desi, 2010; Hauck and Street, 2006).

The International Standards Organisation (ISO) endorses the position that without a QMS, a hospital will be unable to ensure that service quality is continuously improved. Therefore the ISO has focussed on utilising the QMS as a basis for accreditation and recognition of health organisations that successfully apply a QMS. This recognition by the ISO is in line with organisational theory, which directs organisations to focus on their systems, such as the QMS, to improve their levels of services. While many hospitals are now driven by the stance of the ISO to implement QMS, some have argued that this kind of external drive is not good enough. In particular, DiMaggio and Powell (1983) and Westphal, Gulati, and Shortell (1997)

Argue that the fact that hospitals are motivated to apply QMS because of the ISO means that an organisation's quality effort is not motivated by substantive concerns over its quality or efficiency of care in a competitive marketplace but rather by negative perceptions of external groups if it does not pursue continuous quality improvement. In essence, it will be better for hospitals to apply QMS solely because they are motivated by quality improvement.

Jordanian hospitals, just like many other hospitals around the world, have some form of QMS; however, they also have some obstacles to QMS implementation. These obstacles may include leadership and management, resource management, quality improvement, and organisational culture (Lin & Jang, 2008; Messner, 1998; Pongpirul et al., 2006). It is necessary to observe that the number and seriousness of QMS obstacles are different in each country.

The aim of this study is to explore the obstacles facing the QMSs implementation in Low- performing hospitals in Jordan. The importance's of the study are explore the major obstacles facing QMS implementation in Low-performing hospitals to produce reliable information that can help hospitals to implement QMS successfully.

Literature Review

Researchers refer to many obstacles can hinder the QMS. For example Mosadeghrad (2013), Desai (2010), Lin and Jang (2008), Hudelson, Cleopas, Kolly, Chopard, & Perneger (2008) explore many obstacles to QMS. The following summary of studies related to QMS obstacles

Mosadeghrad (2013) explored the barriers to quality implementation in the health care sector in Iran. This study contained a literature review exploring the major reasons for the failure of TQM programs in health care organisations. The study found that unsuccessful TQM efforts in health care organisations can be attributed to the strongly departmentalised, bureaucratic and hierarchical structure, professional autonomy, tensions between managers and professionals, and the difficulties involved in evaluating health care processes and outcomes. Other obstacles to TQM success include the lack of managers' and employees' consistent commitment to and involvement in TQM implementation, poor leadership and management, the lack of a quality-oriented culture, insufficient training, and inadequate resources. The study focussed on the obstacles that hinder TQM in health care organisations.

Desai (2010) focussed on the barrier of quality implementation in the literature and the causes of its failure that are common to all types of organisations. The author referred to 22 barriers found in the literature to quality implementation. These barriers were lack of awareness of quality at the management level; deficiency in management commitment; deficiency in vision; deficiency in constant education and training; failure to adjust organisational culture; inappropriate plan; unsuccessful measurement methods; deficiency of access to results and data; inaccessible individuals and department; inappropriate organisational structure; insufficient use of

teamwork and empowerment; paying insufficient consideration to external and internal customers; insufficient resources; inability to construct a learning organisation that offers constant development; short-term focus or using a Band-Aid solution; deficiency in congenial inter-personal relations; improper communication across the organisation; lack of customer focus; lack of cost and benefit analysis; lack of organisational structure; quality creating its own bureaucracy; lack of measurement or erroneous measurement; inappropriate reward and recognition system; and deficiencies in accounting systems. The author also discussed the ways and means to overcoming these barriers. This study not only mentioned the quality barriers, but also discussed solutions to overcome these obstacles.

Lin and Jang (2008) empirically examined how organisations in Taiwan have successfully implemented and benefited from QMSs. The study used a survey questionnaire. A total of 441 usable responses were compiled in the survey. The findings showed that there is a positive relation between the use of a QMS and organisational performance. The findings showed that an organisation's performance and successful QMS implementation are related positively. Factors for success include four constructs: quality planning, top management support, continuous improvement, and employee involvement. This study connects the implementation of a QMS with organisational performance.

Hudelson et al. (2008) conducted a study to explore the ideas about quality held by hospital-based doctors and nurses in Switzerland. Semi-structured interviews were conducted with 21 doctors and nurses in five hospital departments to explore their ideas about the definition of quality in health care, as well as their perceptions about the main barriers to achieving quality health care. The researcher found three main obstacles to quality health care: tension between clinical and administrative responsibilities; overwork and time pressures; and system constraints on the practitioner. This study was focus only on doctors' and nurses' views about the obstacles to quality in health care.

Methods

Population and participants

The study population was all the staff in the MOH hospitals and private-sector hospitals in Jordan. This study was conducted in three low-performing Jordanian hospitals located in different regions. The study participants were professionals who worked in these three hospitals, such as doctors, nurses, midwives, pharmacists, dentists, accountants, clerks, and allied medical professionals. Staff who participated had at least a diploma certificate, was above 20 years old, and had a minimum of three years' experience in a hospital. These groups of participants were selected because they had direct knowledge of obstacles in their areas of work and in-depth information about the hospitals in which they worked. Tables 2 shows the participants' characteristics, frequency, and percentages in low-performing hospitals.

Sampling of hospitals

At the time of the study, there were 101 hospitals in Jordan. Sixty-one were private hospitals, 31 were MOH hospitals, seven hospitals were military hospitals, and two were university

hospitals (MOH, 2010; RMS, 2010). The sampling of high performing hospitals in private hospitals and MOH hospitals was done in order to understand the type and number of obstacles according to hospital performance. The categorising of the hospitals into high performing hospitals was determined by the Expert Reference Group because there were no objective data in Jordan to rate the hospitals. The United Kingdom also uses an expert reference group for high-impact policy changes (Shaw, 2008). In this case, the expert reference group was a mix of three people who have senior positions in MOH and three academic experts who hold a PhD and work in the health departments at Jordanian universities. The expert reference group also had proficiencyin management and quality and was familiar with and knowledgeable about the health situation in Jordan. The group was therefore considered qualified to help identify low performing hospitals.

The expert reference group selected three high-performing hospitals from all of the MOH hospitals and private hospitals in Jordan because there is no definitive literature in Jordan from which to obtain this performance information. Each expert was provided with a list containing all MOH hospitals and private hospitals in Jordan with some information about each one. After that, each expert was asked individually to select three high-performing hospitals based on hospitals' inputs, processes, and outcomes. Each hospital that was chosen as high performing was included in a list. Then each hospital that was chosen as low performing was included in another list. From these lists the researcher randomly selected three low-performing hospitals for data collection. The three selected hospitals belong to three governorates.

3.5.2 Sampling of hospital staff

The sampling of staff was from the low performing hospitals. The sample was taken from these hospitals based on proportional stratified sampling. In this case, participants were selected according to the different professions as in Table 1 below. The study questionnaire was distributed to participants based on percentages of staff in each hospital. The average staff percentage in Jordanian hospitals was as shown in Table 1 (MOH, 2010).

Table 1: The average staff percentages in Jordanian hospitals

No.	Profession	%
1	Nurses	46.8
2	Doctors	16.3
3	Allied medical professions	15.6
4	Midwives	3.7
5	Accountants	3.1
6	Clerks	1.7
7	Pharmacists	1.2
8	Dentists	0.6
9	Other technical & administrative staff	11

Instruments of the study

The study used the Quality Management Systems Obstacles Scale (QMSOS) to explore the QMS obstacles in Jordanian hospitals. This also included items about the background information of participants.

The QMSOS

There are different obstacles that can hinder QMS implementation in hospitals. They have an impact on efficiency and effectiveness of performance. Since obstacles are different from country to country, there also differences in hospitals' performance (Karaszewski, 2004; Pongpirul et al., 2006). Most studies explore quality obstacles based on a questionnaire (Karaszewski, 2004; Lin & Jang, 2008). This study used the QMSOS to determine the QMS obstacles in the hospitals. The QMSOS was built based on a comprehensive literature review of QMS and several survey instruments.

A list of 23 concepts derived from various studies (Chiu, 1999; Desai, 2010; Dixon-Woods et al., 2012; Hudelson et al., 2008; Karaszewski, 2004; Lin & Jang, 2008; Pongpirul et al., 2006; Rad, 2005; Tamimi & Sebastianelli, 1998; Zabada et al., 1998) were used in trying to construct the QMSOS. The 23 concepts were considered important because each one was identified in more than one study as affecting QMS and were therefore used in the QMSOS.

The QMSOS questionnaire is divided into two sections- A and B. Section A includes demographic variables of participants such as gender, age, profession, education, department, experience in the hospital, and experience in the health field. Section B has 23 QMSOS statements, with a 5-point Likert scale response options from 1 (*strongly disagree*) to 5 (*strongly agree*). The statements were made in positive and negative ways in the study questionnaire.

The questionnaire (QMSOS) was translated to the Arabic language by an English–Arabic translator. The questionnaire was translated again into the English language by another translator to be sure that the Arabic translation was accurate. The questionnaire translation process was based on Brislin's approach, 'translation and back translation process' (Brislin, 1986, p 39).

Pilot study

Prior to using the questionnaire in data collection it was sent to management and quality experts for suggestions on how researchers could improve the questionnaire so it would be more suitable for this study. A pilot study was conducted to assist researchers to improve the questionnaire based on the participants' views.

The data from the pilot study were subjected to reliability analysis and the analyses showed Cronbach's alpha values of 0.79. According to Reynaldo and Santos (1999) a Cronbach alpha value of 0.70 is adequate for research. Hence the score of 0.79 for the QMSOS were taken to indicate a reliable tool and was therefore used to collect data for the actual study in three low-perforating hospitals.

Data collection

The questionnaires were distributed among the three low-performing hospitals which were not part of the hospitals in the pilot study. The letters of invitation and questionnaire packages were sent to the managers of the hospitals, and they gave them to the department heads. In each hospital, the questionnaires were distributed among their staff (nurses, doctors, allied medical professions, midwives, accountants, clerks, pharmacists, dentists, and other technical and administrative staff) according to the Ministry of Health (2010) percentages of staff in Jordanian hospitals. Specifically, each hospital was given 200 questionnaires and the heads of departments were required to distribute the questionnaires based on the percentage of staff. For example, the Ministry of Health (2010) data indicate that nurses make up 46.8% of hospital staff, so the Head of the Nursing Department was given 46.8% of the 200 questionnaires (to the nearest whole number) sent to each hospital. Then the Head of Nursing distributed the questionnaires among the nurses.

The participants were required to drop the completed questionnaires into a locked box to preserve anonymity. The researcher collected the completed questionnaires and the response rate was 70.7%. The total number of questionnaire returned from these low- performing hospitals were 424.

Data analysis

The factor analysis was used to connect the statements with main factors. The factor analysis distributes the statements under five main factors: leadership and management, material resources, human resources, vision and change, and communication. Each factor has a different number of statements.

The quantitative data were analysed using the Statistical Package for Social Scientists (SPSS)

programme. Before the analysis, the coding for the negatively-worded items of the QMSOS was reversed. As the scale is a five-point Likert scale it assumed. In this study that items with mean scores of 3.5 or above are major obstacles.

Results

Characteristics of Participants

Table 2 shows the demographic data. It appears from the table that there were more female participants (63.9%) than male participants (36.1%). The age range of 30 to <40 was the biggest (41.7%). About half of the participants were nurses (49.8%). Half of the participants were bachelor degree holders (50%). The participants from the gynaecology departments were the biggest group (10.4%). The participants who had 6–<11 years' experience in the hospital were the biggest (34.7%). The participants who had 6–<11 years' experience in the health field were the biggest (30.9%).

Table 2: Frequency and percentages for the participants' characteristics

Characteristics	**Groups**	**NO.**	**%**
Gender	Male	151	36.1
	Female	273	63.9
Age	20 - < 30 years	90	21.2
	30 - < 40 years	177	41.7
	40 - < 50 years	124	29.2
	50 years or more	33	7.8
Profession	Nurse	211	49.8
	Doctor	47	11.1

	Midwife	24	5.7
	Accountant	15	3.5
	Clerk	7	1.7
	Pharmacist	9	2.1
	Dentist	4	0.9
	Allied medical profession	78	18.4
	Others	29	6.8
Education level	Diploma	174	41.0
	Bachelor	212	50.0
	Postgraduate	38	9.0
Department	Emergency	38	9.0
	Admission	7	1.7
	Cardiology	9	2.1
	Intensive care unit (ICU)	17	4.0
	Surgery	38	9.0
	Gynecology	46	10.8
	Ear, nose and throat (ENT)	17	4.0
	Laboratory	32	7.5
	Radiology	19	4.5
	Medical records	19	4.5
	Pharmacy	11	2.6
	Pediatric	32	7.5
	Internal	12	2.8
	Operations	49	11.6
	Bones	6	1.4
	Dental	2	0.5
	Dermatology	2	0.5
	Accounting	11	2.6
	Nutrition	9	2.1
	Maintenance	6	1.4

	Administration	13	3.1
	Outpatient	13	3.1
	Dialysis	16	3.8
Work Experience: in the hospital	3 - < 6 years	117	27.6
	6 - < 11 years	147	34.7
	11 - < 16 years	91	21.5
	16 - < 21 years	49	11.6
	21 years or more	20	4.7
Work Experience: in health filed	3 - < 6 years	74	17.5
	6 - < 11 years	131	30.9
	11 - < 16 years	103	24.3
	16 - < 21 years	71	16.7
	21 years or more	45	10.6

Major QMS Obstacles in Jordanian Hospitals

The results in the table 3 showed that there were six major obstacles in low-performing hospitals, which are lack of rewards for hospital staff (M= 4.01, SD= 1.03), inadequate material resources (M= 3.88, SD= 0.97), lack of training programs (M= 3.85, SD= 1.09), insufficient staff motivation (M= 3.78, SD= 1.03), insufficient budget for a QMS (M= 3.78, SD= 1.00), and inadequate authority delegation (M= 3.73, SD= 1.09).

Table 3: Mean and standard deviation for all the obstacles

	No.	**Obstacles**	**Mean**	**SD**
MO	1	Lack of rewards for hospital staff	4.01	1.03
	2	Inadequate material resources	3.88	0.97
	3	Lack of training programs	3.85	1.09
	4	Insufficient staff motivation	3.78	1.03
	5	Insufficient budget for a QMS	3.78	1.00
	6	Inadequate authority delegation	3.73	1.09
MoO	7	Frequent changing of the hospital manager	3.46	1.27
	8	Resisting changes	3.26	1.20

	9	Lack of quality procedures support	3.26	1.42
	10	Improper quality and patient safety plan	2.91	1.22
	11	Improper data utilisation	2.91	1.21
	12	Lack of quality lectures	2.90	1.28
	13	Lack of costs and benefits analysis	2.89	1.16
	14	Improper application of human resources policy	2.89	1.17
	15	Lack of teamwork encouragement	2.88	1.30
	16	Ineffective way to measure quality	2.88	1.28
	17	Inability to change the organization's cultural perspective regarding quality	2.85	1.22
	18	Inappropriate procedures	2.84	1.24
	19	Inadequate communication	2.81	1.17
	20	Inaccurate database	2.70	1.30
	21	Focussing on short-term goals only	2.62	1.27
	22	Lack of staff	2.61	1.31
Mi	23	Lack of patient focus	2.30	0.98

MO: Major Obstacles; MoO: Moderate Obstacles; MiO: Minor Obstacles.

Main QMS domains staff consider as major obstacles.

Table 4 shows the mean and standard deviation for the five main domains. The mean scores are between 2.79 and 3.55. Human Resources domain only considered major obstacles because their mean scores are more than 3.50.

Table 4: Mean and standard deviation for the main domains for low-performing hospitals

No.	Domains	Mean	SD
1	Human Resources	3.55	0.64
2	Material Resources	3.34	0.57
3	Vision and Change	2.94	1.11
4	Leadership & Management	2.92	0.58
5	Communication	2.79	0.76
	Total	3.10	0.37

The major obstacles in each of the five domains (human resources, material resources, vision and change, leadership and management, and communication)

Summary of the human resources domain

The results in Table 5 shows that the major obstacles are lack of rewards for hospital staff (M= 4.01, SD= 1.03), lack of training programmes (M= 3.85, SD= 1.09), and inadequate authority delegation (M=3.73, SD= 1.09). The last obstacle is a moderate one.

Table 5: Mean and standard deviation for the human resources domain

	No.	Obstacles	Mean	SD
MO	1	Lack of rewards for hospital staff	4.01	1.03
	2	Lack of training programmes	3.85	1.09
	3	Inadequate authority delegation	3.73	1.09
MoO	4	Lack of staff	2.61	1.31

Summary of the material resources domain

The results in Table 6 shows that the first two obstacles were major: inadequate material resources (M= 3.88, SD= 0.97) and insufficient budget for a QMS (M= 3.78, SD= 1.00). The rest of obstacles are moderate obstacles.

Table 6: Mean and standard deviation for the material resources domain

	No.	Obstacles	Mean	SD
MO	1	Inadequate material resources	3.88	0.97
	2	Insufficient budget for a QMS	3.78	1.00
MoO	3	Lack of quality procedures support	3.26	1.42
	4	Improper data utilisation	2.91	1.21
	5	Lack of costs and benefits analysis	2.89	1.16

Summary of the vision and change domain

The results in Table 7 show that all of the obstacles in this domain are moderate.

Table 7: Mean and standard deviation for the vision and change domain

	No.	Obstacles	Mean	SD
MoO	1	Resisting changes	3.26	1.20
	2	Focussing on short-term goals only	2.62	1.27

Summary of the communication domain

The results in Table 8 show that all of the obstacles in this domain are moderate.

Table 8: Mean and standard deviation for the communication domain

	No.	Obstacles	Mean	SD
MoO	1	Inability to change the organization cultural work towards quality	2.85	1.22
	2	Inadequate communication	2.81	1.17
	3	Inaccurate database	2.70	1.30

Summary of the leadership and management domain

The results in Table 9 show that there is one major obstacle, which is insufficient staff motivation (M= 3.78, SD= 1.03). This domain also has six moderate obstacles and one minor obstacle.

Table 9: Mean and standard deviation of the leadership and management domain

	No.	Obstacles	Mean	SD
MoO	1	Insufficient staff motivation	3.78	1.03
MiO	2	Improper quality and patient safety plan	2.91	1.22
	3	Lack of quality lectures	2.90	1.28
	4	Improper application of human resources policy	2.89	1.17
	5	Lack of teamwork encouragement	2.88	1.30
	6	Ineffective way to measure quality	2.88	1.28
	7	Inappropriate procedures	2.84	1.24
MiO	8	Lack of patient focus	2.30	0.98

The effects of the demographic characteristics on the participant perception of obstacles in QMSs

A series of t-tests, One-way Between Groups ANOVA and General Linear Model (GLM) Univariate Analysis were carried out. The t-tests were carried out for the variables of Sector and Gender because they have two categories. The One-way Between Groups ANOVA and GLM

Univariate Analysis Of Variance procedures were carried out for the variables of Age, Education, Profession, Department, Experience in the

hospital and Experience in the health field because of unequal numbers in the categories of some of the background variables. The first three variables (Age, Education, and Profession) were run together and then followed by the last three variables (Department, Experience in the hospital and Experience in the health field) because the SPSS programme did not support all six variables in one operation, due (perhaps) to the fact that there are too many categories.

Relationship between QMSOS scores and gender

Table 10 shows the mean, standard deviation, and t-test according to gender. The t-tests showed significant difference (p=0.05) in the mean scores between males (M=3.26, SD=0.35) and females (M=3.08, SD=0.38). This indicates that males rated many QMSOS score items as major obstacles more than females did.

Table 10: Gender means, standard deviations, and *t*-tests on the QMS obstacles scale in low-performing hospitals

Gender	Count	Mean	SD	T-value	Sig
Male	151	3.16	0.35	2.00	0.05
Female	271	3.08	0.38		

* The difference in mean is significant at the 0.05 level.

Descriptive analyses for the age group, profession, and education

Table 11 shows a difference in mean among age groups. The age groups 20-<30 years old and 40-<50 years old have the highest mean scores (M= 3.14, SD= 0.35 for both of them).

Table 11: Age means and standard deviations on the QMS obstacles scale

Age groups	N	Mean	SD
20 - <30	90	3.14	0.35
30 - <40	177	3.07	0.41
40 - <50	124	3.14	0.35
50 or more	33	3.12	0.34
Total	424	3.11	0.37

For the profession variable, the table 12 shows the mean and standard deviation among profession variables. The table shows a difference in mean among profession variables, with clerks having the highest mean score (M= 3.41, SD= 0.30).

Table 12: Profession means and standard deviations on the QMS obstacles scale in low-performing hospitals

Profession	N	Mean	SD
Clerk	7	3.41	0.30
Doctor	47	3.18	0.31
Others (administrators, nutritionist and maintenance technicians)	29	3.14	0.33
Dentist	4	3.12	0.19
Nurse	211	3.10	0.39
Allied medical profession	78	3.10	0.37
Pharmacist	9	3.08	0.57
Midwife	24	3.03	0.38
Accountant	15	3.01	0.34
Total	424	3.11	0.37

For education levels, Table 13 shows the mean and standard deviation for education levels. The table shows a difference in mean scores, the bachelor holders have the highest mean score (M= 3.16, SD= 0.41).

Table 13: Education level means and standard deviations on the QMS obstacles scale

Education	N	Mean	SD
Diploma	174	3.05	0.34
Bachelor	212	3.16	0.41
Postgraduate	38	3.08	0.25
Total	424	3.11	0.37

One-way Between Groups ANOVA and GLM Univariate Analysis Of Variance for age group, profession, and education

Age group effect on QMSOS

In order to rule out the confounding effect of unequal cell numbers, the GLM Univariate Analysis Of Variance procedure was carried out and the result showed no significant difference among age groups**.**

Profession groups effect on QMSOS

The GLM Univariate Analysis Of Variance procedure was carried out and the result showed no significant difference among profession groups.

Education level effect on QMSOS

The GLM Univariate Analysis Of Variance procedure was carried out and the result showed no significant difference among education levels

The effects of departments groups, the experience in the hospital, and the experience in the health field on the participant perception of obstacles to QMSs

Descriptive analyses for the departments, the experience in hospital, and the experience in health field

The descriptive analysis (Table 14) shows the mean and standard deviation among departments. The table indicate that there is a difference in mean among departments. The bones department has the highest mean scores (M= 3.32, SD= 0.27).

Table 14: Departments means and standard deviations on the QMS obstacles scale

Departments	N	Mean	SD
Emergency	38	3.07	0.38
Admission	7	3.40	0.32
Cardiology	9	3.01	0.28
Intensive care unit (ICU)	17	3.07	0.29
Surgery	38	3.12	0.37
Gynecology	46	3.02	0.37
Ear, nose and throat(ENT)	17	3.16	0.31
Laboratory	32	3.16	0.38
Radiology	19	3.04	0.30
Medical records	19	3.12	0.37
Pharmacy	11	3.05	0.53
Pediatric	32	3.18	0.47
Internal	12	2.94	0.37
Operations	49	3.21	0.35
Bones	6	3.32	0.27
Dental	2	3.06	0.20
Dermatology	2	2.71	0.07
Accounting	11	2.95	0.38
Nutrition	9	3.05	0.26

Maintenance	6	3.22	0.39
Administration	13	3.10	0.34
outpatient	13	2.97	0.33
Dialysis	16	3.21	0.46
Total	424	3.11	0.37

The descriptive analysis (Table 15) shows the mean and standard deviation among levels of experience in the hospital. The table indicate that there is a difference in mean among levels of

experience in the hospital. The group 6 - <11 years has the highest mean scores (M= 3.15, SD= 0.37).

Table 15: Level of experience in the hospital means and standard deviations on the QMS obstacles scale

Level of experience in the hospital	**N**	**Mean**	**SD**
3 - <6 years	117	3.14	0.38
6 - <11 years	147	3.15	0.37
11 - <16 years	91	3.06	0.37
16 - <21 years	49	3.01	0.37
21 years or more	20	3.08	0.39
Total	424	3.11	0.37

The descriptive analysis (Table 16) shows the mean and standard deviation among levels of experience in the health field. The table indicate that there is a difference in mean among levels of experience in the health field. The group 6 - <11 years has the highest mean scores (M= 3.18, SD= 0.37).

Table 16: Level of experience in the health field means and standard deviations on the QMS obstacles scale

Level of experience in the health field	**N**	**Mean**	**SD**
3 - <6 years	74	3.13	0.38
6 - <11 years	131	3.18	0.37
11 - <16 years	103	3.05	0.35
16 - <21 years	71	3.02	0.40
21 years or more	45	3.14	0.34
Total	424	3.11	0.37

The One-way Between Groups ANOVA and GLM Univariate Analysis Of Variance for the departments, the experience in hospital, and the experience in health field

Departments group effect on QMSOS

Again, in order to rule out the confounding effect of unequal cell numbers, the GLM Univariate Analysis Of Variance procedure was carried out and the result showed no significance difference between departments.

The experience in the hospital effect on QMSOS

The GLM Univariate Analysis Of Variance procedure showed no significant difference between the experiences in the hospital groups**.**

The experience in the health field effect on QMSOS

The GLM Univariate Analysis Of Variance procedures showed no significant difference between the experiences in the health field groups.

Discussion

The findings from this study of QMS obstacles in low-performing hospitals in Jordan revealed six major obstacles: lack of rewards for hospital staff, inadequate material resources, lack of training programmes, insufficient staff motivation, insufficient budget for a QMS, and inadequate authority delegation. These obstacles belong to human resources, material resources and leadership and management domains.

The findings from this Jordanian study are similar to those of other studies in the United States (Messner, 1998), Switzerland (Hudelson et al., 2008), Thailand (Pongpirul et al., 2006), Iran (Rad, 2005), Poland (Krzemien and Wolniak, 2007) India (Desai, 2010), Indonesia (Amar & Zain, 2002), Taiwan (Lin & Jang), and Yemen (Al-Zamany et al., 2002). These researchers found that some or all of these factors (lack of rewards for hospital staff, inadequate authority delegation, and lack of staff) were major obstacles.

Overall these findings reflect the fact that to a large extent, human resources, and to a smaller extent, material resources and leadership and management are key factors to QMS in the hospitals under study. These factors (human resources, materials resources, leadership and management) constitute critical elements to quality systems, and would significantly support the realisation of optimum results in hospitals if they were free from obstacles. Indeed, the Jordanian hospital staff at the frontline, the materials required to drive the main system and sub-systems and the overarching management/leadership required to direct the flow and pace of the health

care process are equally important in securing quality. The findings also show that staff of the participating hospitals recognise these obstacles as serious enough to hinder their capacities to provide high quality service. The staff's opinions of the QMS obstacles in their respective hospitals reflect an insider understanding that the elimination of these obstacles would help the system and improve the quality of health care. However, in a weak economy (Jordan) where the allocation of adequate resources is a huge challenge for Government, achieving this objective is going to be arduous. It is therefore essential to devise and deploy both external (through government and private sector) and internal (within hospitals) strategies to ameliorate these obstacles.

The major obstacles among the main domains of QMSs

Lack of rewards for hospital staff

The results of the study showed that lack of rewards for hospital staff is a major QMS obstacle in low-performing hospitals (see table 3). Other studies support this study's results on this issue (Desai, 2010; Krzemien & Wolniak, 2007; Tamimi & Sebastianelli, 1998). This finding indicates that the lack of rewards is an obstacle that needs to be given considerable attention. Abualrub and Al-zarus' (2008) recommendation that Jordanian hospital nurses need to be rewarded and recognised appears to support the fact that hospitals in Jordan do not provide adequate rewards to their employees for their achievements.

Desai (2010) argued that a reward system can affect workers' motivation. In the service sector, such as in hospitals, there is direct contact between the workers and the patient. Consequently, a variety of features of a person's actions—such as demonstrations of kindness, politeness, effective communication, and so on—are necessary in hospitals. Because of this, a reward system is essential to support quality outcomes and if employees in such organisations are not rewarded for their involvement in ensuring quality, this could lead to decreased motivation of employees and hinder the QMS process. These rewards and awards need not be purely financial. To a great extent, employees' behaviour is influenced by rewards and recognition systems. Organisations should reward and recognise employees who carry out their tasks well and assist the organisation in achieving quality

improvements which, as a result, make the QMS efforts effective. The systems and policies that guide compensation, rewards, and appraisals in organisations have tremendous potential to affect the quality of services. An incongruent appraisal and reward system can also lead to a lack of trust amongst employees in the organisations (Tamimi & Sebastianelli, 1998).

Inadequate authority delegation

This study found that inadequate authority delegation is a major QMS obstacle in low-performing hospitals (see table 3). This finding mirrors the conclusion of El-Said and Becker (2001), who concluded that management in Jordan is largely traditional and manifested in specific attributes such as limited future orientation and excessive lack of delegation of authority. Studies of QMS in other countries (Chiu, 1999; Desai, 2010; Dew, 2003; Hudelson et al., 2008) also found lack of authority delegation as an obstacle. For example, Desai (2010) found in India that one of the 22 barriers facing quality implementation was

inadequate authority delegation. Similarly, Dew (2003) found in the United States that lack of authority delegation negatively affected quality performance.

Authority delegation is a situation in which non-managerial employees have the ability to perform decision making without consulting their supervisors or directors. Depending upon the extent of authority with which the organisation needs to invest in its employees, these decisions can be little or great. Training is the beginning of employee empowerment, after which the entire organisation may convert to an empowerment model (Murugan, 2007). However, it might only mean giving workers the capability to make a number of decisions on their own. The notion of employee empowerment is to make the employees more satisfied by giving them some power. Hudelson et al. (2008) concluded that employee empowerment can improve the level of performance and service quality of an organisation. Hudelson also believed that an employee will perceive an organisation to be a positive, rather than a negative environment when he or she does not think that he or she is always being criticised and watched. Employees feel more self-worth as a result of the ability to have choices and make decisions.

Thus this study's finding that Jordanian staff identified the lack of authority delegation as a QMS obstacle could have less positive effects on work culture, practices and quality of services. It points to the possibility that there is not enough trust within these hospital environments between the hospital managers and their staff to encourage delegation. And this means that the benefits of authority delegation on performance and quality of services are lost.

Lack of training programmes

The lack of training is considered a major QMS obstacle in low-performing hospitals (see table 3). This is certainly a departure from the finding with regard to high-performing hospitals in this study. This result is consistent with previous studies (Desai, 2010; Karaszewski, 2004; Rad, 2005), which found lack of training as a QMS obstacle in some hospitals. This finding indicates that perhaps low-performing hospitals in Jordan, which are mainly public hospitals are not providing enough in-service training programmes to their staff due to declining government spending on health (Jordanian Department of Statistics (JDOS), 2010; Jordanian High Health Council, 2012; WHO, 2006). Abdulla, Qdais, and Rabi (2008) found that training programs about medical management for doctors, nurses and technicians in Jordan were limited in most hospitals, especially in the waste management area. Such limited opportunities for

Professional development do not bode well for a successful QMS.

Researchers such as Dayton, (2001), Pun, (2001) and Zhang, Waszink, and Wijngaard (2000) have highlighted the critical role of training in the successful implementation of QMS. Training staff as well as top management involved with clients, is one of the most efficient methods of achieving success with QMS implementation, and health care service organisations in Jordan need to allocate adequate funds for training to improve employees' education as well as to support QMS implementation.

Huq (2005) maintains that continuing training and education of every worker supports the quality of the workforce. QMS efficiency occurs from management efforts regarding the concurrent construction of learning and creating a cooperative organisation to assist in process management implementation (Chambers & Johnston, 2009). Thus all of the participants

in the activities leading to quality improvement need to be part of a well-trained and committed workforce to create a successful QMS environment.

More importantly, Soltani, Lai, and Gharneh (2005) suggest that leaders who are involved in quality system implementation should identify the training needs (for example, communication skills, quality circles, effective meeting skills, advanced statistical techniques, empowerment and leadership skills) of employees and be creative in meeting those needs efficiently. Indeed, identifying training needs of hospital staff around QMS is something that is required in Jordanian hospitals in order to successfully implement QMS.

Inadequate material resources and insufficient budget for a QMS

Inadequate material resources and an insufficient budget for QMS are major QMS obstacles in low-performing hospitals (see table 3). Other studies (Desai, 2010; Dew, 2003; Pongpirul et al., 2006; Rad, 2005) have found similar results, noting that insufficient resources constitute a barrier to quality improvement. This finding in relation to low-performing hospitals in Jordan supports the fact that they (low-performing hospitals) suffer from limited resources due to declining government funding (Jordanian Department of Statistics (JDOS), 2010; Jordanian High Health Council, 2012; WHO, 2006). In two separate Jordanian studies Al-Hawajreh (2011) and Mrayyan (2007) found that lack of resources (including finance, equipment and material to perform tasks) were major issues for all sectors in Jordan. Therefore, these hospitals require additional resources either from government or through other internal revenue generation sources,

such as introducing more laboratories and radiological services that could assist in the improvement of the hospitals' revenue. In addition, adopting proper resource management processes including those that maximise staff efficiency could help hospitals improve upon the existing budgetary constraints.

The commonly held view regarding the relationship between material resources and output can be best described as 'more is more' or 'you get what you pay for', which illustrates that performance is strongly linked to the presence of adequate material resource input. Applying a QMS requires adequate material resources and sufficient effort (Pongpirul et al.,

2006; Tamimi, 1998) and in Jordan, the need to increase resources to hospitals will align with the two main parallel concepts described in the relationship between the adequacy of material resources and performance. The two concepts are resource drivers (the commonly held assumption that high inputs leads to high outputs) and resource victims (the traditional assumption that low input leads to low outputs). They represent the commonly held assumption that resources are key determinants of performance (Morgan, Vorhies, & Schlegelmilch, 2006). This common mind-set sees the material resource performance conundrum as producing two outcomes, one positive and one negative. 'Resource drivers' here stand for teams that successfully achieve the organisation's goals but require adequate material resources. If the team perceives material resources as adequate, it is able to focus on the challenges of the organisation because the team can get or do anything it needs to achieve its objectives (Amabile, Conti, Coon, Lazenby, & Herron, 1996). But teams who perceive material resources as inadequate are not able to choose to undertake activities that are otherwise considered essential. These teams will lament, and be stifled by perceptions of inadequate material resources and eventually surrender to this situation, becoming 'resource victims' (Hoegl, Gibbert, & Mazursky, 2008; Weiss, Hoegl, & Gibbert, 2013).

In addition, limited resources sometimes have more to do with how the resources are managed. Dew (2003) argues that the basic model of the cost of quality, as classified by researchers into quality such as Juran (1988) and Crosby (1979), is not understood by many managers. As a result, organisations experience a broad diversity of dysfunctional performances that challenge quality, safety performance, and environmental health (Dew, 2003). These issues of resource constraint and resource management apply to the Jordanian situation and as this study's finding suggests, this is a major obstacle, which needs to be addressed in Jordan.

Insufficient staff motivation

The result showed that insufficient staff motivation, which belongs to the leadership and management domain (factor), is a major QMS obstacle in low-performing hospitals (see table 3). This result is consistent with other studies' results (Desai, 2007; Dixon-Woods et al., 2007; Krzemien &

Wolniak, 2007). The result suggests that low-performing hospitals' managers are not motivating their staff enough, a position that is reflected in the conclusion of Franco, Bennett, Kanfer and Stubblebine (2004) that health workers in Jordan need motivation to reflect the interactions between workers and their work environment.

Motivation is a staff's substantial enthusiastic drive to achieve tasks related to the organisation's work. Motivation is that inner force that leads an employee to make a decision to take positive action. The duty for hospital managers is to create staff motivation in their organisations. Creating a motivating environment in any organisation requires commitment from the organisation's managers, and those managers should focus on both extrinsically encouraging factors, such as good salaries and rewards, and intrinsically satisfying factors, such as job satisfaction and job security. Lin and Jang (2008) found that staff motivation leads to improved quality of services. They also pointed out that staff motivation is the integration of the organisation's expectations and the satisfaction of the staff's needs as well as the organisational issues that make the staff motivated.

The organisational issues that lead to staff motivation are challenging. Some managers use simple and effective words to motivate their staff, such as 'thank you', 'good job', or 'well done'. Regrettably, many hospital managers appear to be too busy to realise the effective achievements of their staff; rather, they spend their time solving the hospital's problems and correcting mistakes. Dixon-Woods (2012) stated that it is essential for managers to recognise their staff's effective achievements and contributions; it does not matter if the achievements are big or small. Recognition could be provided in several ways, such as promotions, simple awards, or verbal and physical support. It does not matter what recognition is granted because the reality is that the staff is being acknowledged. In addition, it is necessary to have meetings focusing on employee recognition so that the employees can be awarded in the presence of their colleagues. The employees will be excited when they obtain an award honouring their achievements through a formal awards celebration. This can motivate other employees to achieve effective outcomes so that they, too, will be rewarded for their achievements

in the future. As lack of motivation has emerged from this study as a QMS obstacle, hospitals in Jordan need to find

Ways to motivate staff in order to support better quality services.

The relationship between demographic data and QMS obstacles

Gender

Males referred to the major obstacles more frequently than females. This finding may be due to cultural issues. In Jordanian culture males assume more public and overt roles than females. Further, many more men are in middle management roles and see the issues that need to be addressed by top managers who are also often males. In other words a staff member who has responsibility and power in his/her job, is more likely to feel more committed to making sure that the system works in an efficient manner. This might explain why males reported more obstacles than females.

Conclusion

The study has explored the QMS obstacles that face low-performing hospitals in Jordan based on responses from the hospitals' staff members. These QMS obstacles are important because they reflect the views of the hospital staff. Hospital staff members work in the field and, thus, are in direct contact with these obstacles; therefore, staff members are the best people to determine the QMS obstacles. The study divided the obstacles into three categories: major, moderate, and minor obstacles. The study focused on the major QMS obstacles because these obstacles require immediate attention from hospital managers, as they are serious enough to impact the quality of services that employees provide. If these obstacles are not addressed urgently, they could hinder the QMSs in hospitals and negatively impact their quality of services. In addition, they could cause more problems. The study found the low-performing hospitals have six major obstacles: lack of rewards for hospital staff, inadequate material resources, lack of training programmes, insufficient staff motivation, insufficient budget for QMSs, and inadequate authority delegation. These obstacles are elements of hospitals as organisations and as systems and in line with organisational and systems theory, their elimination or reduction will support improved QMS in Jordanian hospitals.

Recommendations for low- performing hospitals

The recommendations from this research are valuable and timely because Jordanian hospitals face many challenges, including rising health care costs, decreases in government support to hospitals, inefficient financing of health services, and inefficient provision of health services (Jordanian Department of Statistics, 2010; Jordanian High Health Council, 2012; WHO, 2006).

Successful QMS implementation is a step towards reducing the cost of health care services (Heuvel et al. 2005). According to Deming (1993), a high-quality orientation leads to higher productivity and thereby lowers costs. Organisations that have no high-quality orientation will incur more costs than organisations that have a high-quality orientation. Therefore, the recommendations below deriving from this study if implemented can help Jordanian hospitals address challenges related to improving the quality of their services and increasing their revenue. The recommendations for low-performing hospitals from this study are as follows:

1. Hospitals should provide salaries based on what other organisations pay their employees and what they deserve for their jobs.
2. Decision makers should recruit qualified hospital managers.
3. Hospital managers should be given effective hospital management training.
4. Hospital managers should identify the responsibility and accountability required of each staff member.
5. Building a trusting environment in hospitals would be useful in supporting QMS implementation.

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